

**Exemption Table**
**Taxable Rate of Transactions for Exemptions and Exclusions**

For periods July 1, 2013 through March 31, 2019.

Includes legislative changes enacted through 2017 Regular Session ending June 8, 2017.

Louisiana Revised Statutes	Description	07/01/13 - 6/30/2015	07/01/15 - 03/31/2016	04/01/2016 - 06/30/2016	07/01/2016 - 06/30/2017	07/01/2017 - 06/30/2018	07/01/2018 - 03/31/2019
Art VII Sec 27 of LA Constitution <i>See also: 47:305(D)(1)(a)</i>	Gasoline, diesel fuel or special fuels subject to excise tax.	0%	0%	0%	0%	0%	0%
Art VII Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(c)</i>	Sales of water sold directly to the consumer for residential use.	0%	0%	0%	0%	0%	0%
Art VII Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(d)</i>	Sales of electricity sold directly to the consumer for residential use.	0%	0%	0%	0%	0%	0%
Art VII Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(g)</i>	Sales of natural gas sold directly to the consumer for residential use.	0%	0%	0%	0%	0%	0%
Art VII Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(j)</i>	Drugs prescribed by physicians and dentists.	0%	0%	0%	0%	0%	0%
Art VII, Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(n) - (r)</i>	Food for further preparation and consumption in the home.	0%	0%	0%	0%	0%	0%
4:168	Pari-mutual race tracks.	0%	0%	5%	3%	3%	0%
4:227	Off-track betting facilities.	0%	0%	5%	3%	3%	0%
12:425	Nonprofit electrical co-ops.	1%	1%	1%	2%	2%	1%
22:2065	Purchases and rentals of tangible personal property and services by LIGA (La. Insurance Guaranty Assoc.).	1%	1%	5%	4%	4%	1%
33:4169(D)	Construction and operation of sewerage or wastewater treatment facilities by private companies for municipal corporation, parish, or sewerage or water districts.	0%	0%	5%	3%	3%	0%
38:2212.4	Bulk purchases of materials, supplies, vehicles, and equipment by a public trust that is turned to give public entities cost effective buying power.	0%	0%	5%	3%	3%	0%
39:467	Sales of services and tangible personal property in the Louisiana Superdome, Smoothie King Arena, Zephyr Field and Cajundome (effective 7/1/2009). Does not include sales of tangible personal property at trade shows or similar events.	0%	0%	See Act 13 of 2016 2nd Ex. Session	See Act 13 of 2016 2nd Ex. Session	See Act 13 of 2016 2nd Ex. Session	See Act 13 of 2016 2nd Ex. Session
39:468	Sales of services and tangible personal property at certain facilities owned and operated by or for the state, its political subdivisions or any of its agencies, boards or commissions on publicly owned property. Does not include sales of tangible personal property at trade shows or similar events. Local taxing authorities must approve exemption.	0%	0%	See Act 13 of 2016 2nd Ex. Session	See Act 13 of 2016 2nd Ex. Session	See Act 13 of 2016 2nd Ex. Session	See Act 13 of 2016 2nd Ex. Session

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47:301(3)(a) <i>See also: 47:301(13)(a)</i>	Separately stated installation charges. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(3)(b)	Separately stated labor charges on property repaired out-of-state.	0%	0%	5%	3%	3%	0%
47:301(3)(c)	Separately stated charges to install board roads for oilfield operators. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(3)(d)	Interchangeable components used as a measurement-while-drilling instrument. Valuation method only.	4%	4%	5%	5%	5%	4%
47:301(3)(e) <i>See also: 47:301(13)(b)</i>	Manufacturer's rebates given on new vehicles.	0%	0%	4%	2%	2%	0%
47:301(3)(f) <i>See also: 47:301(13)(d)</i>	Refinery Gas. Valuation method only.	4%	4%	5%	5%	5%	4%
47:301(3)(g) <i>See also 47:301(13)(e)</i>	Amounts paid by manufacturer directly to dealers of the manufacturer's products for the purpose of reducing the sales price of the product where such sales price is actually reduced.	0%	0%	5%	3%	3%	0%
47:301(3)(h) <i>See also: 47:301(13)(i)</i>	News publications distributed at no cost to readers. Cost price is lower of (a) printing cost paid to unrelated third parties less itemized freight charges, paper and ink; or (b) payments to dealer or distributor as consideration for distribution.	4%	4%	5%	5%	5%	4%
47:301(3)(i) <i>See also: 47:301(13)(k), 47:301(28)(a)</i>	Purchases of manufacturing machinery and equipment used in manufacturing process.	0%	0%	2%	1%	1%	0%
47:301(3)(j) <i>See also: 47:301(13)(m)</i>	Purchases of electric power or energy, or natural gas for use by paper or wood products manufacturing facilities.	0%	0%	5%	3%	3%	0%
47:301(3)(k)	Purchases of tangible personal property consumed in manufacturing process (fuses, belts, felts, wires, conveyor belts, lubricants and motor oils). Purchases of repairs and maintenance of manufacturing machinery and equipment. Limited to certified manufacturers with NAICS codes 3211 - 3222 and 113310.	0%	0%	5%	3%	3%	0%
47:301(6)(b) <i>See also: 47:301(14)(b)(iv)</i>	Room rentals at camp and retreat facilities owned by nonprofit organizations. Room rental receipts are only excluded if the guest participates in the nonprofit activity of the camp or retreat.	0%	0%	5%	0%	0%	0%

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47:301(6)(c)	Room rentals at certain homeless shelters. Room rental charge must be less than \$20/day.	0%	0%	5%	0%	0%	0%
47:301(7)(b)	Rentals or leases of certain oilfield property for re-lease or re-rental.	0%	0%	5%	3%	3%	0%
47:301(7)(c) <i>See also:</i> 47:301(14)(h)	Rentals or leases of property to be used in the performance of a contract with the U.S. Department of the Navy for the overhaul of a U.S. Navy vessel.	0%	0%	0%	0%	0%	0%
47:301(7)(d) <i>See also:</i> 47:301(10)(k)	Leases of airplanes and airplane equipment by commuter airlines domiciled in Louisiana.	0%	0%	5%	3%	3%	0%
47:301(7)(e) <i>See also:</i> 47:301(10)(p), 47:301(18)(c)	Leases of tangible personal property by hospitals that provide free care to all patients.	0%	0%	4%	0%	0%	0%
47:301(7)(f) <i>See also:</i> 47:301(10)(q)(ii), 47:301(18)(e)(ii)	Leases of educational materials and equipment used for classroom instruction by approved schools.	0%	0%	5%	0%	0%	0%
47:301(7)(g) <i>See also:</i> 47:301(10)(r), 47:301(18)(f)	Leases of tangible personal property by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	0%	0%	5%	0%	0%	0%
47:301(7)(h)	Leases of motor vehicles by a licensed motor vehicle dealer or manufacturer that are furnished at no charge to a customer under the terms of a warranty agreement.	0%	0%	0%	0%	0%	0%
47:301(7)(j) <i>See also:</i> 47:301(10)(y), 47:301(18)(k)	Lease or rental of manufacturing machinery and equipment used to produce unblended biodiesel. <i>See R.S. 47:301(3)(i) to determine manufacturer eligibility.</i>	0%	0%	5%	3%	3%	0%
47:301(7)(k)	Lease or rental of a crane with an operator. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(7)(l)	Lease or rental of pallets used in packaging products produced by a manufacturer.	0%	0%	5%	3%	3%	0%
47:301(8)(b)	Sales made to any regionally accredited independent institution of higher education that is a member of the Louisiana Association of Independent Colleges and Universities. This does not apply to sales made by the institutions that are normally subject to the sales tax.	0%	0%	4%	2%	2%	0%

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47:301(8)(c)	Purchases, leases, storage, or consumption of tangible personal property and services by the state or local agencies, boards, commissions, instrumentalities, or other political subdivisions within Louisiana. Includes state agencies, federal and state credit unions, parish and municipal libraries, school boards, parish and municipal governing authorities, law enforcement districts, waterworks districts, and public housing authorities.	0%	0%	0%	0%	0%	0%
47:301(8)(d)	Sales of bibles, songbooks, literature used for religious classes by churches and synagogues recognized under IRC 501(c)(3). See RIB No. 06-022 issued May 5, 2006.	4%	4%	5%	5%	5%	4%
47:301(8)(e)(i)	Purchases of tangible personal property and services and leases of tangible personal property by the Society of Little Sisters of the Poor. See RIB No. 06-022 issued May 5, 2006.	4%	4%	5%	5%	5%	4%
47:301(8)(f) <i>See also:</i> 47:315.5	Purchases by nonprofit entities that sell donated goods and spend 75% or more of revenue on directly employing or training for employment persons with disabilities or working place disadvantages. Organization must apply for exclusion.	0%	0%	4%	0%	0%	0%
47:301(10)(a)(i) <i>See also:</i> 47:301(18)(a)(i), 47:305.36(A)	Sales of tangible personal property for resale. Sales of automobiles purchased for lease or rental.	0%	0%	0%	0%	0%	0%
47:301(10)(a)(iii) <i>See also:</i> 47:301(18)(a)(iii)	Sales of tangible personal property for lease or rental.	0%	0%	4%	2%	2%	0%
47:301(10)(b)	Sales of tangible personal property through vending machines.	0%	0%	0%	0%	0%	0%
47:301(10)(c)(i)(aa) <i>See also:</i> 47:301(18)(d)(i)	Sales of materials for further processing into articles of tangible personal property for sale at retail.	0%	0%	0%	0%	0%	0%
47:301(10)(c)(i)(bb)	Natural gas when used in the production of iron in the process known as the "direct reduced iron process".	0%	0%	5%	3%	3%	0%
47:301(10)(c)(ii)(aa)	Sales of electricity for chlor-alkali manufacturing processes.	0%	0%	5%	3%	3%	0%
47:301(10)(c)(ii)(bb)	Isolated or occasional sales of tangible personal property.	0%	0%	4%	0%	0%	0%

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47:301(10)(d)	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products.	0%	0%	4%	0%	0%	0%
47:301(10)(e) <i>See also</i> : 47:305(A)(3)	Sale of raw agricultural commodities to be utilized in producing crops or animals for market.	0%	0%	0%	0%	0%	0%
47:301(10)(g)	Sale of corporeal movable property to the U.S. government when title passes prior to incorporation into the final product.	0%	0%	0%	0%	0%	0%
47:301(10)(h)	Sales of food products by Girl Scouts, Boy Scouts, Big Brother, and Big Sister organizations.	0%	0%	4%	0%	0%	0%
47:301(10)(i)	Purchases by independent operators of new or used school buses, which are less than five years old and which will be used exclusively in a public school system.	0%	0%	5%	3%	3%	0%
47:301(10)(j) <i>See also</i> : 47:301(18)(a)(i)	Purchases of tangible personal property by food banks as defined by R.S. 9:2799.	0%	0%	4%	0%	0%	0%
47:301(10)(k) <i>See also</i> : 47:301(7)(d)	Sales of airplanes and airplane equipment to commuter airlines domiciled in Louisiana.	0%	0%	5%	3%	3%	0%
47:301(10)(l)	Purchases of certain pollution control equipment used to control industrial pollution.	0%	0%	5%	3%	3%	0%
47:301(10)(m)	Sale of aircraft manufactured in Louisiana. Applies to aircraft with seating capacity in excess of fifty persons for periods prior to July 1, 2015. Applies to aircraft with a maximum capacity in excess of eight persons for periods beginning after July 1, 2015.	0%	0%	5%	3%	3%	0%
47:301(10)(n)	Purchases of "pelletized paper waste" as defined for certain specified uses.	0%	0%	5%	3%	3%	0%
47:301(10)(o)	Purchases of fire-fighting equipment by volunteer fire departments or public fire departments.	0%	0%	5%	0%	0%	0%
47:301(10)(p) <i>See also</i> : 47:301(7)(e), 47:301(18)(c)	Purchases of tangible personal property and sales of services to hospitals that provide free care to all patients.	0%	0%	4%	0%	0%	0%
47:301(10)(q)(i) <i>See also</i> : 47:301(18)(e)(i)	Sales by approved parochial and private elementary and secondary schools.	0%	0%	5%	0%	0%	0%
47:301(10)(q)(ii) <i>See also</i> : 47:301(7)(f), 47:301(18)(e)(ii)	Sales of educational materials and equipment used for classroom instruction to approved parochial and private elementary and secondary schools.	0%	0%	5%	0%	0%	0%

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47:301(10)(r) <i>See also:</i> 47:301(7)(g), 47:301(18)(f)	Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	0%	0%	5%	0%	0%	0%
47:301(10)(s) <i>See also:</i> 47:301(13)(f), 47:301(14)(j), 47:301(18)(g)	Funeral directing services. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(10)(t) <i>See also:</i> 47:301(18)(h)	Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers.	0%	0%	5%	3%	3%	0%
47:301(10)(v) <i>See also:</i> 47:301(13)(h), 47:301(18)(i)	Cellular phones or accessories given or sold to customers below cost in connections with the purchase of a service contract.	4%	4%	5%	5%	5%	4%
47:301(10)(x)	Sales of butane, propane and liquefied petroleum gas to residential consumers. These products are not taxable if delivered to the residential consumer. See RIB 16-021 for additional information.	0%	0%	5%	3%	3%	0%
47:301(10)(y) <i>See also:</i> 47:301(7)(j), 47:301(18)(k)	Manufacturing machinery and equipment used to produce or extract unblended biodiesel.	0%	0%	5%	3%	3%	0%
47:301(10)(z)	Sales of alternative substances when used as a fuel by manufacturers. Does not include any substance that is oil and natural gas or any product of oil and natural gas. Does not include coal, lignite, refinery gas, nuclear fuel, or electricity. Includes petroleum coke, landfill gas, reclaimed or waste oil, unblended biodiesel or tire-derived fuel. Must be certified as a manufacturer by LDR.*Expired 6/30/2015.	*0%	4%	5%	5%	5%	4%
47:301(10)(aa)(i)	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3).	0%	0%	4%	2%	2%	0%
47:301(10)(bb)	Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.	0%	1%	5%	3%	3%	0%
47:301(10)(cc)	Purchase of textbooks and course-related software by certain private postsecondary academic institutions.	0%	0%	4%	2%	2%	0%

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47:301(10)(dd)	Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools that participate in the national program.	0%	0%	0%	0%	0%	0%
47:301(10)(ee) <i>See also:</i> 47:301(18)(o)	Sale or use of storm shutter devices.	0%	0%	5%	3%	3%	0%
47:301(10)(ff) <i>See also:</i> 47:305.14(A)(4)	Sales of tangible personal property by the Military Department which occur on military installations.	0%	0%	5%	3%	3%	0%
47:301(10)(gg) <i>See also:</i> 47:301(18)(p)	Sales of anthropogenic carbon dioxide for use in a qualified tertiary recovery project. Project must be approved by DNR.	0%	0%	5%	3%	3%	0%
47:301(10)(hh) <i>See also:</i> 47:301(14)(k), 47:305.14(A)(1)(b)	Sales of tangible personal property, admission charges, outside gate admissions, or parking fees for the NO JazzFest. *Effective 10/1/2011.	0%	0%	5%	3%	3%	0%
47:301(13)(a) <i>See also:</i> 47:305(C)	Market value of a like item traded in on a sale of tangible personal property.	0%	0%	0%	0%	0%	0%
47:301(13)(a) <i>See also:</i> 47:301(3)(a)	Separately stated finance charges, service charges, and cash discounts.	0%	0%	0%	0%	0%	0%
47:301(13)(a) <i>See also:</i> 47:301(3)(a)	Separately stated labor charges for installation of tangible personal property. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(13)(b) <i>See also:</i> 47:301(3)(e)	Manufacturers rebates given on new vehicles.	0%	0%	4%	2%	2%	0%
47:301(13)(c)	First \$50,000 of sales price of new farm equipment used in poultry production.	0%	0%	0%	0%	0%	0%
47:301(13)(d) <i>See also:</i> 47:301(3)(f)	Refinery Gas. Valuation method only.	4%	4%	5%	5%	5%	4%
47:301(13)(e) <i>See also:</i> 47:301(3)(g)	Amounts paid by manufacturer directly to dealers of the manufacturer's products for the purpose of reducing the sales price of the product where such sales price is actually reduced.	0%	0%	5%	3%	3%	0%
47:301(13)(f) <i>See also:</i> 47:301(10)(s), 47:301(14)(j), 47:301(18)(g)	Funeral directing services. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(13)(h) <i>See also:</i> 47:301(10)(v), 47:301(18)(i)	Cellular phones or accessories given or sold to customers below cost in connections with the purchase of a service contract.	4%	4%	5%	5%	5%	4%

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47:301(13)(i) <i>See also:</i> 47:301(3)(h)	News publications distributed at no cost to readers. Cost price is lower of (a) printing cost paid to unrelated third parties less itemized freight charges, paper and ink; or (b) payments to dealer or distributor as consideration for distribution.	4%	4%	5%	5%	5%	4%
47:301(13)(k) <i>See also:</i> 47:301(3)(i), 47:301(28)(a)	Sales of manufacturing machinery and equipment used in the manufacturing process.	0%	0%	2%	1%	1%	0%
47:301(13)(l) <i>See also:</i> 47:305.40	Specialty items sold to members for fund-raising purposes by nonprofit carnival organizations domiciled within Louisiana and participating in a parade sponsored by a carnival organization.	0%	0%	5%	3%	3%	0%
47:301(13)(m) <i>See also:</i> 47:301(3)(j)	Purchases of electric power or energy, or natural gas for use by paper or wood products manufacturing facilities.	0%	0%	5%	3%	3%	0%
47:301(14)(b)(i)(aa)	Admission charges to athletic and entertainment events of elementary and secondary schools.	0%	0%	5%	0%	0%	0%
47:301(14)(b)(i)(aa)	Admission charges to athletic and non-athletic events of colleges and universities. <i>See R.S. 39:467 and 468 for additional information.</i>	0%	0%	5%	See Act 13 of 2016 2nd Ex. Session	See Act 13 of 2016 2nd Ex. Session	0%
47:301(14)(b)(i)(bb)	Membership fees or dues of nonprofit, civic associations including the YMCA, CYO, and YWCA.	0%	0%	5%	0%	0%	0%
47:301(14)(b)(ii)	Admissions to art, history, and scientific museums, aquariums, zoological parks, botanical gardens, arboretums, nature centers, planetariums, etc.	0%	0%	5%	3%	3%	0%
47:301(14)(b)(iv) <i>See also:</i> 47:301(6)(b)	Receipts from camp and retreat facilities owned and operated by nonprofit organizations. Room rental receipts are only excluded if the guests participate in the nonprofit activity of the camp or retreat.	0%	0%	5%	3%	3%	0%
47:301(14)(g)(i)(bb)	Repairs performed in Louisiana when the repaired property is delivered out of state.	0%	0%	4%	2%	2%	0%
47:301(14)(g)(iii) <i>See also:</i> 47:305(l)	Labor, materials, services and supplies used for the repair, renovation, or conversion of any drilling rig or machinery and equipment which become component parts of any drilling rig used exclusively for the exploration or development of minerals in federal offshore areas.	0%	0%	5%	3%	3%	0%

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47:301(14)(g)(iv)	Surface preparation, coating and painting of fixed or rotary wing military aircraft or certified transport category aircraft with a FAA registration address outside Louisiana.	n/a	n/a	n/a	n/a	0%	0%
47:301(14)(h) <i>See also:</i> 47:301(7)(c)	Sales of any service or action performed pursuant to a contract with the U.S. Dept. of Navy for the construction or overhaul of a U.S. Navy vessel.	0%	0%	0%	0%	0%	0%
47:301(14)(j) <i>See also:</i> 47:301(10)(s), 47:301(13)(f), 47:301(18)(g)	Funeral directing services. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(14)(k) <i>See also:</i> 47:301(10)(hh), 47:305.14(A)(1)(b)	Sales of tangible personal property, admission charges, outside gate admissions, or parking fees for the NO JazzFest.	0%	0%	5%	3%	3%	0%
47:301(16)(b)(i)	Stocks, bonds, notes or other obligations and securities. <i>Nontaxable intangible property.</i>	0%	0%	0%	0%	0%	0%
47:301(16)(b)(ii)	Sales of gold, silver, or numismatic coins, or platinum, gold or silver bullion. Effective 7/1/2017, definition restricted per Act 340 of 2017 Regular Session. *Effective 10/1/2017, statute excluded from impositions of tax.	0%	0%	5%	3%	3%/0%*	0%
47:301(16)(b)(iii)	Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(16)(c)	Repair of a vehicle by a licensed motor vehicle dealer subsequent to the lapse of a warranty when the repair is performed at no cost to the owner of the vehicle.	0%	0%	5%	3%	3%	0%
47:301(16)(e)	Certain work products created by professionals licensed under Title 37 in the normal course of their professionals business. Work products that are duplicated without modification for sale to multiple purchasers and sales of software are not included. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(16)(f)	Pharmaceuticals administered to livestock used for agricultural purchases.	0%	0%	0%	0%	0%	0%

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47:301(16)(g)	Used manufactured homes and 54% of price of new manufactured homes.	0%	0%	0%	0%	0%	0%
47:301(16)(h)	Certain custom computer software.	0%	0%	5%	3%	3%	0%
47:301(16)(i)(1)	First purchase of specified digital radio/television conversion equipment by FCC license holders.	4%	4%	5%	5%	5%	4%
47:301(16)(j)	Materials used directly in the collection of blood.	0%	0%	4%	0%	0%	0%
47:301(16)(k)	Apheresis kits and leuko reduction filters.	0%	0%	4%	0%	0%	0%
47:301(16)(l)	Other constructions permanently attached to the ground.	0%	0%	4%	2%	2%	0%
47:301(16)(m) <i>See also:</i> 47:301(3)(i), 47:301(13)(k), 47:301(28)(a)	Sales or use of machinery and equipment used by a motor vehicle manufacturer (NAICS code = 3361) or glass container manufacturer (NAICS code = 327213).	0%	0%	2%	1%	1%	0%
47:301(16)(n)	Purchases of machinery and equipment by owners of radio stations located in Louisiana and licensed by the FCC.	0%	0%	5%	3%	3%	0%
47:301(16)(o)	Purchases of machinery and equipment by certain utilities with a NAICS sector code 22111, electric power generation.	0%	0%	5%	3%	3%	0%
47:301(16)(p)	Sales of newspapers.	0%	0%	5%	3%	3%	0%
47:301(18)(a)(i)	Sale or donation to a Louisiana school that meets the definition in R.S. 17:236 or to a public or recognized independent institution of higher education of property originally purchased for resale.	0%	0%	5%	3%	3%	0%
47:301(18)(a)(i) <i>See also:</i> 47:301(10)(a)(i)	Automobiles to be leased or rented.	0%	0%	0%	0%	0%	0%
47:301(18)(a)(i) <i>See also:</i> 47:301(10)(j)	Donations of food to qualified food banks by retail dealers. <i>See RIB 16-026 for additional information.</i>	0%	0%	4%	0%	0%	0%
47:301(18)(a)(iii) <i>See also:</i> 47:301(10)(a)(iii)	Tangible personal property other than vehicles acquired for lease or rental.	0%	0%	4%	2%	2%	0%
47:301(18)(c) <i>See also:</i> 47:301(7)(e), 47:301(10)(p)	Supplies and equipment which are reasonably necessary for the operation of a free hospital.	0%	0%	4%	0%	0%	0%
47:301(18)(d)(i) <i>See also:</i> 47:301(10)(a)(i)(aa)	Purchases of tangible personal property for further processing.	0%	0%	0%	0%	0%	0%

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47:301(18)(d)(ii)	Tangible personal property created or derived as a residue or byproduct from the processing of raw materials for resale when used by the manufacturer of such property. Does not include refinery gas. See RIB 16-028 for additional information.	0%	0%	5%	3%	3%	0%
47:301(18)(e)(i) See also: 47:301(10)(q)(i)	Tangible personal property sold by approved parochial and private elementary and secondary schools for support of the school.	0%	0%	5%	0%	0%	0%
47:301(18)(e)(ii) See also: 47:301(7)(f)	Purchases/use of educational materials and equipment used for classroom instruction by approved parochial and private elementary and secondary schools.	0%	0%	5%	0%	0%	0%
47:301(18)(f) See also: 47:301(7)(g), 47:301(10)(r)	Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	0%	0%	5%	0%	0%	0%
47:301(18)(g) See also: 47:301(10)(s), 47:301(13)(f), 47:301(14)(j)	Funeral directing services. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:301(18)(h) See also: 47:301(10)(t)	Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers.	0%	0%	5%	3%	3%	0%
47:301(18)(i) See also: 47:301(10)(v), 47:301(13)(h)	Cellular phones or accessories given or sold to customers below cost in connections with the purchase of a service contract.	4%	4%	5%	5%	5%	4%
47:301(18)(k) See also: 47:301(7)(j), 47:301(10)(y)	Use of manufacturing machinery and equipment used to produce unblended biodiesel. See R.S. 47:301(3)(i) to determine manufacturer eligibility.	0%	0%	5%	3%	3%	0%
47:301(18)(o) See also: 47:301(10)(ee)	Sale or use of storm shutter devices.	0%	0%	5%	3%	3%	0%
47:301(18)(p) See also: 47:301(10)(gg)	Sales of anthropogenic carbon dioxide for use in a qualified tertiary recovery project. Project must be approved by DNR.	0%	0%	5%	3%	3%	0%
47:301(28)(a) See also: 47:301(3)(i), 47:301(13)(k)	Sales of manufacturing machinery and equipment used in the manufacturing process.	0%	0%	2%	1%	1%	0%

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47:301.1(D)(1)	Sales of interstate telecommunication services to any person for use in the operation of one or more call centers. Effective 7/1/2003, call centers will be subject to the telecommunications tax for interstate communications services with a limitation of \$25,000 per year for "direct pay" holders. The \$25,000 cap is not applicable from 4/1/2016 - 6/30/2018.	2%	2%	3%	3%	3%	2%
47:302(D)	Advertising services rendered by advertising businesses including but not limited to advertising agencies, design firms, and print and broadcast media. Does not include advertising items that are mass-produced. <i>Nontaxable service.</i>	0%	0%	0%	0%	0%	0%
47:302.1	Lease or rental of helicopters. Valuation method only.	4%	4%	5%	5%	5%	4%
47:303(A)(3)(a)	Credit for taxes paid to another state. CREDIT---NOT AN EXEMPTION/EXCLUSION	0%	0%	0%	0%	0%	0%
47:305(A)(1)	Sales of farm products direct from the farm by producers.	0%	0%	0%	0%	0%	0%
47:305(A)(2)	Gross proceeds derived from the sale of livestock at public sales sponsored by breeders' registry associations or livestock auction markets. Racehorses entered in races and claimed at any racing meet held in Louisiana.	0%	0%	0%	0%	0%	0%
47:305(A)(3) <i>See also : 47:301(10)(e)</i>	Sales of raw agricultural products.	0%	0%	0%	0%	0%	0%
47:305(A)(4)(a) <i>See also : 47:305(A)(4)(b)(i) &amp; (iii)</i>	Sales of feed and feed additives for animals used for commercial or agricultural purposes.	0%	0%	0%	0%	0%	0%
47:305(A)(4)(a) <i>See also: 47:305(A)(4)(b)(ii)</i>	Sales of feed and feed additives for animals used for business purposes.	1%	1%	0%	1%	1%	1%
47:305(A)(5)(a)	Sales of materials, supplies, equipment, fuel and related items other than vessels used in the production and harvesting of crawfish.	1%	1%	0%	1%	1%	1%
47:305(A)(5)(b)	Sales of bait and feed used in the production and harvesting of crawfish.	0%	0%	0%	0%	0%	0%
47:305(A)(6)	Sales of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production and harvesting of catfish.	1%	1%	0%	1%	1%	1%

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47:305(B)	Farm products produced by farmers and used by the farmers and their families.	0%	0%	0%	0%	0%	0%
47:305(C) <i>See also:</i> 47:301(13)(a).	Articles traded in on new articles.	0%	0%	0%	0%	0%	0%
47:305(D)(1)(a) <i>See also:</i> Art VII, Section 27 of LA Constitution	Gasoline, diesel fuel or special fuels subject to motor fuel excise tax are exempt. Motor fuel excise tax must be paid for sales tax exemption to apply.	0%	0%	0%	0%	0%	0%
47:305(D)(1)(a)	Gasoline with NO motor fuel excise tax paid.	1%	1%	5%	4%	4%	1%
47:305(D)(1)(b)	Sales of steam.	0%	1%	5%	4%	4%	1%
47:305(D)(1)(c)	Sales of water for nonresidential use. Does not apply to water sold in containers such as a jug, bottle or carton.	0%	1%	5%	4%	4%	1%
47:305(D)(1)(c) <i>See also:</i> Art VII, Section 2.2 of LA Constitution.	Sales of water sold directly to the consumer for residential use. Does not apply to water sold in containers such as a jug, bottle or carton.	0%	0%	0%	0%	0%	0%
47:305(D)(1)(d)	Sales of electricity for nonresidential use.	0%	1%	5%	4%	4%	1%
47:305(D)(1)(d) <i>See also:</i> Art VII, Section 2.2 of LA Constitution.	Sales of electricity sold directly to the consumer for residential use.	0%	0%	0%	0%	0%	0%
47:305(D)(1)(f)	Sales of fertilizers and containers to farmers.	0%	0%	0%	0%	0%	0%
47:305(D)(1)(g)	Sales of natural gas for nonresidential use.	0%	1%	5%	4%	4%	1%
47:305(D)(1)(g) <i>See also:</i> Art VII, Section 2.2 of LA Constitution	Sales of natural gas sold directly to the consumer for residential use.	0%	0%	0%	0%	0%	0%
47:305(D)(1)(h)	Materials and energy sources used for boiler fuel or to fuel the generation of electricity for resale. Does not include refinery gas and natural gas.	1%	2%	5%	5%	5%	2%
47:305(D)(1)(i)	New automobiles, trucks, and aircraft removed from inventory for use as demonstrators.	1%	1%	5%	4%	4%	1%
47:305(D)(1)(i)	New boats, vessels or other water craft removed from inventory for use as demonstrators.	0%	0%	5%	3%	3%	0%
47:305(D)(1)(j) <i>See also:</i> Art VII, Section 2.2 of LA Constitution	Drugs prescribed by physicians and dentists.	0%	0%	0%	0%	0%	0%

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47:305(D)(1)(k)	Orthotic devices, including prescription eyeglasses and contact lenses, hearing aids, prosthetic devices and wheelchairs prescribed by physicians, optometrists or licensed chiropractors for personal use. Does not include wheelchair lifts.	0%	0%	5%	0%	0%	0%
47:305(D)(1)(l)	Ostomy, colostomy, ileostomy devices and equipment.	0%	0%	5%	0%	0%	0%
47:305(D)(1)(m) See also: 47:305(G)	Patient aids for home use prescribed by a physician or licensed chiropractor.	0%	0%	5%	3%	3%	0%
47:305(D)(1)(n) - (r) See also: Art VII, Section 2.2 of LA Constitution	Food for further preparation and consumption in the home.	0%	0%	0%	0%	0%	0%
47:305(D)(1)(s)	Medical devices used by a patient in the treatment of any disease under the supervision of a physician or administered by a physician, nurse, or other health care professional.	0%	0%	5%	3%	0%	0%
47:305(D)(1)(t)	Restorative materials used by dentists. *For periods beginning October 1, 2017, see Act 395 of 2017 Regular Session.	0%	0%	5%	3%	3%	0%
47:305(D)(1)(u)	Adaptive driving equipment and motor vehicle modifications prescribed by a physician, licensed chiropractor, or driver rehabilitation specialist licensed by the state.	1%	1%	5%	1%	1%	1%
47:305(D)(2)	Sales of meals by educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious, or medical organizations. See RIB 16-024 for additional information.	0%	0%	5%	0%	0%	0%
47:305(D)(3)(b)	Sales of bakery products for home consumption when purchased at a business which furnishes facilities for consumption on the premises.	0%	0%	5%	3%	3%	0%
47:305(E)	Transactions in interstate commerce and tangible personal property imported into this state or produced or manufactured in this state, for export in bonafide interstate commerce.	0%	0%	0%	0%	0%	0%
47:305(F)	Amount paid by radio and television broadcasters for the rights to broadcast film, video, and tape.	1%	1%	5%	4%	4%	1%

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47:305(G) See also: 47:305(D)(1)(m)	Purchases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription.	0%	0%	5%	0%	0%	0%
47:305(I) See also: 47:301(14)(g)(iii)	Repairs and materials used on drilling rigs and equipment used exclusively for exploration and development of minerals outside the territorial limits of the state in federal offshore waters.	0%	0%	5%	3%	3%	0%
47:305.1	Sales and use of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce.	0%	0%	0%	0%	0%	0%
47:305.2	Sales of insulin without a prescription. <i>(Prescription drugs exempt per Article VII, Section 2.2 of the Louisiana Constitution.)</i>	0%	0%	5%	3%	3%	0%
47:305.3	Sales of seeds.	0%	0%	0%	0%	0%	0%
47:305.6	Sales of admission tickets by Little Theater organizations.	1%	1%	5%	1%	1%	1%
47:305.7	Sales of tickets to musical performances of nonprofit musical organizations.	1%	1%	5%	1%	1%	1%
47:305.8	Sales of pesticides to be used for agricultural purposes.	0%	0%	0%	0%	0%	0%
47:305.9	Rentals of motion picture films to commercial theaters.	1%	1%	5%	4%	4%	1%
47:305.10	Property purchased for exclusive use outside the state (offshore). <i>See RIB 16-034 for additional information.</i>	0%	0%	4%	2%	2%	0%
47:305.10(B)(4)	Motor boats purchased for exclusive use outside the state.	0%	0%	5%	3%	3%	0%
47:305.11	Additional tax levy on property and services for use in fulfilling certain types of construction contracts in existence at time additional tax was levied. <i>Generally affects only most recent tax levy. See RIB 16-016 for additional information. Applies to latest 1% imposition of tax under R.S. 47:321.1.</i>	4%	4%	4%	4%	4%	4%
47:305.13	Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious and educational organizations.	1%	1%	5%	1%	1%	1%
47:305.14(A)(1)(a)	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations.	0%	0%	5%	0%	0%	0%

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47:305.14(A)(1)(a)	Sales of newspapers by certain nonprofit organizations.	0%	0%	5%	3%	3%	0%
47:305.14(A)(1)(b) <i>See also:</i> 47:301(10)(hh), 47:301(14)(k)	Sales of admissions and parking to JazzFest. *Effective 10/1/2011.	0%	0%	5%	3%	3%	0%
47:305.14(A)(4) <i>See also:</i> 47:301(10)(ff)	Sales by thrift shops located on military installations.	0%	0%	5%	3%	3%	0%
47:305.14(A)(5)	Sales to Nonprofit Literacy Organizations.	0%	0%	5%	3%	3%	0%
47:305.15(A)	Sales by blind persons who operate certain small businesses.	0%	0%	5%	0%	0%	0%
47:305.15(B)	Sales and purchases by certain organizations that provide training for blind persons.	0%	0%	5%	0%	0%	0%
47:305.16	Cable television installation and repair services.	0%	0%	5%	3%	3%	0%
47:305.17	Receipts from coin-operated washing and drying machines in commercial laundromats.	0%	0%	0%	0%	0%	0%
47:305.18	All outside gate admissions and parking fees at fairs and festivals sponsored by nonprofit organizations.	1%	1%	5%	1%	1%	1%
47:305.19	Receipts from the lease or rental of vessels for use offshore in mineral production, or for providing services to those engaged in mineral production.	1%	1%	5%	4%	4%	1%
47:305.20(A)	Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen.	0%	0%	5%	0%	0%	0%
47:305.20(A)	Purchases of repairs, parts, materials, and supplies used for the operation and maintenance of qualifying seafood processing plants.	0%	0%	5%	3%	3%	0%
47:305.25(A)(1),(2),(3)	First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments. First \$50,000 of the sales price of farm irrigation equipment.	0%	0%	0%	0%	0%	0%
47:305.25(A)(4), (5)	First \$50,000 of the sales price of other farm implements and equipment used for agricultural purposes in the production of food and fiber and on the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities. Will qualify as manufacturing machinery and equipment under R.S. 47:301(3)(i).	1%	1%	0%	1%	1%	1%

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47:305.25(A)(6) <b>**See also:</b> 47:305.63	Sale of polyroll tubing used for commercial farm irrigation. <i>*Effective 10/1/2017.</i>					3%**/0%*	0%
47:305.26	New vehicles furnished by a vehicle dealer to a secondary school, college, or public school board for use in accredited driver education program.	1%	1%	5%	4%	4%	1%
47:305.28	Gasohol, if the alcohol used in the manufacture has been distilled in Louisiana from agricultural commodities. <i>*If motor fuels tax has been paid.</i>	*0%	*0%	*0%	*0%	*0%	*0%
47:305.33	Sales of materials for the construction of and supplies for the operation of certain nonprofit multipurpose retirement centers.	1%	1%	5%	4%	4%	1%
47:305.36(A) <i>See also:</i> 47:301(10)(a)(i), 301(10)(a)(iii), 301(18)(a)(iii)	Sales of motor vehicles to be leased or rented by qualified lessors. <i>Includes trailers and semi trailers.</i>	0%	0%	0%	0%	0%	0%
47:305.36(A)	Leases of motor vehicles by qualified lessors for re-lease or re-rental.	1%	1%	5%	4%	4%	1%
47:305.37	Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers.	0%	0%	1%	1%	1%	0%
47:305.38	Sales or purchases by sheltered workshops for persons with intellectual disabilities licensed by the La. Dept. of Social Services.	0%	0%	5%	3%	3%	0%
47:305.39	Purchase of butane, propane and liquefied petroleum gases for private residential consumption. <i>See RIB 16-021 for additional information.</i>	0%	0%	5%	0%	0%	0%
47:305.40 <i>See also:</i> 47:301(13)(l)	Specialty items purchased by carnival and nonprofit organizations sponsoring a Mardi Gras parade or ball.	0%	0%	5%	3%	3%	0%
47:305.41 <i>See also:</i> 47:305.43	Purchases, sales, and rentals of tangible personal property by Ducks Unlimited and Bass Life Associates.	1%	1%	5%	4%	4%	1%
47:305.42	Tickets to dance, drama or performing arts performance sponsored by domestic nonprofit organizations.	1%	1%	5%	4%	4%	1%
47:305.43 <i>See also:</i> 47:305.41	Purchases and sales made by nonprofit organizations dedicated exclusively to the conservation of migratory North American waterfowl and wetland habitat or the conservation of fish.	1%	1%	5%	4%	4%	1%

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47:305.44	Raw materials used in a printing process. <i>Paper and ink are considered materials for further processing into articles of tangible personal property for sale at retail and are taxed at 0%.</i>	1%	1%	5%	4%	4%	1%
47:305.45 <i>See also: 47:305.50(E)(1), 47:305.50(E)(2)</i>	Cars, piggy back trailers, and rolling stock owned, operated or leased by a railroad.	1%	1%	0%	1%	1%	1%
47:305.46	Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program.	0%	0%	0%	0%	0%	0%
47:305.47	Pharmaceutical samples manufactured or imported into the state free of charge.	1%	1%	5%	4%	4%	1%
47:305.48	Motor vehicles purchased in another state by military personnel stationed in Louisiana who are residents of the state where the vehicle was purchased and have paid that state's tax. <i>*Credit allowed for taxes paid to another state under R.S. 47:303(A). This generally duplicates provisions of federal law which mandates exemption.</i>	0%	0%	0%	0%	0%	0%
47:305.49	Catalogs distributed in the state free of charge.	1%	1%	5%	4%	4%	1%
47:305.50(A)(1)	Purchases of trucks, tandem trucks, tractors, and truck-trailers with a gross weight of 26,000 pounds or more and trailers and semi-trailers as defined in R.S. 47:451 that are used at least 80% of the time in interstate commerce.	0%	0%	0%	0%	0%	0%
47:305.50(A)(2)	Purchase, use or lease of qualifying trucks over 80,000 pounds and trailers for use with a qualifying truck.	0%	0%	0%	0%	0%	0%
47:305.50(B)	Purchases of contract carrier buses used at least 80% in interstate commerce with a minimum passenger capacity of 35 persons and a gross vehicle weight of 26,000 pounds.	0%	0%	1%	1%	1%	0%
47:305.50(E)(1) <i>See also: R.S. 47:305.45, 47:305.50(E)(2)</i>	Sales or leases of rail rolling stock.	0%	0%	5%	3%	3%	0%

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Louisiana Revised Statutes	Description	07/01/13 - 6/30/2015	07/01/15 - 03/31/2016	04/01/2016 - 06/30/2016	07/01/2016 - 06/30/2017	07/01/2017 - 06/30/2018	07/01/2018 - 03/31/2019
47:305.50(E)(2) <i>See also: 47:305.45, 47:305.50(E)(1)</i>	Sales or services used in the fabrication, modification or repair of rail rolling stock.	0%	0%	5%	3%	3%	0%
47:305.50(F)	Sales of "green" railroad ties to railroads for use in other states.	0%	0%	4%	2%	2%	0%
47:305.51	Purchases of utilities by approved steelworks, blast furnaces, coke ovens, or rolling mills under certain specified conditions.	0%	1%	5%	4%	4%	1%
47:305.53	Sales, rentals or leases, taxable services and purchases by nonprofit organizations established before 1975 that conduct a comprehensive program on sickle cell disease.	0%	0%	5%	3%	3%	0%
47:305.54	Sales Tax Holiday held the first consecutive Friday and Saturday of August each year. Exemption applies to first \$2,500 of the purchase price of most items of tangible personal property, except vehicles subject to license and title and meals for consumption on the premises where purchased, including to-go orders. <i>See RIB 07-017-A for more information.</i>	0%	0%	n/a	3%	3%	0%
47:305.56	Purchases of off-road vehicles by certain buyers domiciled in another state. Exemption applies if the state in which the buyer is domiciled provides a similar exemption. <i>See RIB 07-024 for additional information.</i>	0%	0%	5%	3%	3%	0%
47:305.57	Purchases of one-of-a-kind works of art from an established location within a cultural products district.	0%	0%	5%	3%	3%	0%
47:305.58	Sales Tax Holiday held the last weekend of May. Exemption applies to first \$1,500 of the purchase price of certain hurricane-preparedness items or supplies. <i>See RIB 07-027 for more information.</i>	0%	0%	5%	3%	3%	0%
47:305.59	Purchases of construction materials by Habitat for Humanity affiliates, Fuller Center for Housing covenant partners or Make It Right Foundation located in Louisiana when the materials are for use in constructing new residences in Louisiana.	0%	0%	5%	3%	3%	0%

Exemption Table

**Taxable Rate of Transactions for Exemptions and Exclusions**

For periods July 1, 2013 through March 31, 2019.

Includes legislative changes enacted through 2017 Regular Session ending June 8, 2017.

Louisiana Revised Statutes	Description	07/01/13 - 6/30/2015	07/01/15 - 03/31/2016	04/01/2016 - 06/30/2016	07/01/2016 - 06/30/2017	07/01/2017 - 06/30/2018	07/01/2018 - 03/31/2019
47:305.60* 47:305.61	Purchases and use of certain water conservation equipment for use within the Sparta Groundwater Conservation District. *R.S. 47:305.60 sunset June 30, 2010.	0%	0%	5%	3%	3%	0%
47:305.62	Sales Tax Holiday held the first weekend of September. Exemption applies to consumer purchases of firearms, ammunition, and hunting supplies. Includes local sales tax. See LAC 61:I.4425 for more information.	0%	0%	n/a	3%	3%	0%
47:305.63 <i>See also: RS 47:305.25(A)(6).*</i>	Sale of polyroll tubing used for commercial farm irrigation.	0%	0%	5%	3%	3%/0%*	0%
47:305.64	Purchase, lease, or repair of certain capital equipment and computer software for qualifying radiation therapy treatment centers including the Biomedical Research Foundation, Mary Byrd Perkins Cancer Center, Oncologics, Inc. and Willis-Knighton Health Systems.* (*Effective 7/1/2017)	0%	0%	5%	3%	0%	0%
47:305.65	Purchases of construction materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners located in Louisiana when the materials are for use in constructing, rehabilitating or renovating residences in Louisiana. Subject to \$500,000 annual cap of state and local exemptions.	0%	0%	5%	3%	3%	0%
47:305.66	Sales to parish councils on aging.	0%	0%	0%	0%	0%	0%
47:305.67	Purchase of breastfeeding items, including breastpumps and accessories, replacement parts, storage bags and accessories, and nursing bras.	0%	0%	5%	3%	3%	0%
47:305.68	Purchase, use or rental of materials, services, property and supplies by the Fore!Kids Foundation.	0%	0%	5%	3%	3%	0%
47:305.69	Rebate of state and local taxes on purchases of motor vehicles that has been modified for operation by or for the transportation of a person who is permanently orthopedically disabled at time of purchase. Application for rebate must be submitted to LDR. Effective 10/1/2011 for purchases made between 1/1/2010 - 6/30/2013.	4%	4%	5%	5%	5%	4%

Exemption Table

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47:305.70 <i>See also:</i> 47:305.59	Purchases of construction materials by Make It Right Foundation located in Louisiana when the materials are for use in constructing new residences in Louisiana.	0%	0%	5%	3%	3%	0%
47:305.71	Purchases of construction materials by the St. Bernard Project, Inc. located in Louisiana when the materials are for use in rehabilitating existing residential dwellings or constructing new residential dwellings in Louisiana.	0%	0%	5%	3%	3%	0%
47:315.2 40:582.1 - 40:582.7 47:1515	Materials used in the restoration, renovation, or rehabilitation of existing structures or in new housing construction in certain designated areas.	1%	1%	5%	4%	4%	1%
47:315.3	Sales and rentals paid by Medicare.	0%	0%	0%	0%	0%	0%
47:315.5 <i>See also:</i> 47:301(8)(f)	Restrictive refund of state sales tax collected on the sale of donated property by approved charitable institutions.	0%	0%	5%	3%	3%	0%
47:1121-1128.1	Purchases made by qualifying motion picture production companies. Requires prior approval from the Dept. of Economic Development. <i>Exemption is effective through 12/31/06.</i>	4%	4%	5%	5%	5%	4%
47:6001	Antique airplanes held by private collectors and not being used for commercial purposes.	1%	1%	5%	4%	4%	1%
51:1301	Louisiana Tax Free Shopping Program.	0%	0%	1%	1%	1%	0%